

CHAPMAN AND CUTLER LLP
111 West Monroe Street
Chicago, Illinois 60603
Telephone: (312) 845-3000
James E. Spiotto (admitted *pro hac vice*)
Ann E. Acker (admitted *pro hac vice*)
Franklin H. Top, III (admitted *pro hac vice*)
James Heiser (JH-3660)

-and-

CHAPMAN AND CUTLER LLP
330 Madison Avenue, 34th Floor
New York, New York 10017-5010
Telephone: (212) 655-6000
Craig M. Price
Attorneys for U.S. Bank National Association, as Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re	CHAPTER 11
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	CASE No. 08-13555 (JMP)
Debtors.	
LEHMAN BROTHERS SPECIAL FINANCING INC.,	(Jointly Administered)
Plaintiff,	
v.	Adversary Proceeding No. 10-03542 (JMP)
U.S. BANK NATIONAL ASSOCIATION , <i>et al.</i> ,	
Defendants.	

**NOTICE OF APPEARANCE AND REQUEST FOR NOTICES AND PAPERS
ON BEHALF OF RACERS 2006-18-C SERIES TRUSTS AND THE RACERS 2006-20-AT TRUST**

PLEASE TAKE NOTICE that the undersigned hereby appears in the above-captioned adversary proceeding as counsel for U.S. Bank National Association, as Trustee for the following Trusts:

1. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_1_i);
2. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_1_ii);
3. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_1_iii);
4. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_2_i);
5. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_2_ii);
6. Restructured Asset Certificates with Enhanced Returns, Series 2006-18-C (ABX _A_06_2_iii);
7. 1. Restructured Asset Certificates with Enhanced Returns, Series 2006-20-AT;

(collectively the “*RACERS Trusts*”) and pursuant to 11 U.S.C. §§ 342 and 1109(b), and Rules 2002, 9007 and 9010 of the Federal Rules of Bankruptcy Procedure, hereby requests that copies of all notices, applications, motions, petitions, pleadings, orders, filings and all other mailings and documents in this case from and after this date be given to and served upon the following:

James E. Spiotto (*admitted pro hac vice*)
Ann E. Acker (*admitted pro hac vice*)
Franklin H. Top, III (*admitted pro hac vice*)
James Heiser (heiser@chapman.com)
CHAPMAN AND CUTLER LLP
111 West Monroe Street
Chicago IL 60603
(312) 845-3000
(312) 701-2361 (fax)

-and-

Craig Price (cprice@chapman.com)
CHAPMAN AND CUTLER LLP
330 Madison Avenue, 34th Floor
New York, New York 10017-5010
Telephone: (212) 655-6000

Neither this Notice nor any subsequent appearance, pleading, claim or suit is intended to confer the jurisdiction of this Bankruptcy Court over the RACERS Trusts or U.S. Bank National Association, as Trustee or to waive: (i) any right to have final orders in non-core matters entered only after *de novo* review by a district judge; (ii) any right to trial by jury in any proceeding so triable herein or in any case, controversy or proceeding related hereto; (iii) any right to have the reference withdrawn by the District Court in any matter subject to mandatory or discretionary withdrawal; or (iv) any other rights, claims, actions, defenses, setoffs or recoupments to which the RACERS Trusts or U.S. Bank National Association, as Trustee may be entitled under agreements, at law, or in equity, all of which rights, claims, actions, defenses, setoffs and recoupments are hereby expressly reserved.

Dated: May 10, 2011

Respectfully submitted,

**U.S. BANK NATIONAL ASSOCIATION, AS
TRUSTEE FOR THE RACERS 2006-18-C SERIES
TRUSTS AND THE RACERS 2006-20-AT TRUST**

By /s/ Craig M. Price
One of their Attorneys